

Appendix H

RESOURCE MANAGEMENT OFFICE

1. OFFICE OF THE CHIEF.

- a. Assists District Commander in maintaining balance, economy, and efficiency in the accomplishment of programmed objectives.
- b. Formulates and recommends general policies, procedures, systems, and regulations to assist the District Commander in the improvement of general and financial management practices.
- c. Advises and consults with the District Commander, his immediate military and civilian assistants, and staff chiefs concerning Resource Management related problems in accomplishing missions of the District.
- d. Advises the District staff on financial and general management matters.
- e. Provides staff supervision of Resource Management organizations and activities in the District.
- f. Serves as a member of the Regional Management Board (RMB).
- g. Provides managerial guidance and oversight of the District's Comptroller Career (CP-11) and Manpower (CP-26) Programs.
- h. Directs, coordinates, and supervises the activities of the Budget and Manpower, Finance and Accounting, and Management Analysis Branches of the District.
- i. Supports and advises the District Commander in liaison, discussion, and establishment of funding agreements and procedures with other agencies.
- j. Exercises administrative control of funds for the District and establishes financial administration and funds control procedures necessary to ensure that District funds adhere to statutory/regulatory limitations.
- k. Certifies the availability of District funds under authority delegated from higher Headquarters.

2. BUDGET AND MANPOWER BRANCH.

a. Supervises the development, coordination, and execution of the District Operating Budgets and Programs. Advises the District Commander and staff on budget management and administration. Establishes budget estimates for financial management reports and monitors program execution of the District budgets.

b. Coordinates and publishes all budget and manpower policy and guidance, manages the District's strategic budget process, coordinates and conducts Program Budget Advisory Committee (PBAC) meetings, and publishes the District Operating Budget and Program Document.

(1) Reviews and analyzes budget input for conformity to cost targets/limitations, manpower constraints, and reasonableness of requirements.

(2) Monitors budget execution rate and account balances; makes recommendations on deviations that impact the overall balance of the Revolving Fund.

(3) Coordinates and develops the District Investment Program.

c. Coordinates and participates in developing workload and government cost projections for maintaining balance and economy, and the overall affordability of the District program.

d. Compiles and analyzes financial execution performance of construction placement and supervision and administration (S&A) to assure that S&A ceilings and goals are not exceeded. Coordinates estimated income and expenses for Military S&A and construction placement, and develops budget estimates of Revolving Fund expenditures for ENG Form 3046 Report (Statement of Results from Operations).

e. Establishes general and administrative overhead rates and coordinates departmental overhead rates. Evaluates execution of account activity and balances and revision of rates, where needed.

f. Establishes uniform procedures and guidance on funding and managing reimbursable work and services from all government and non-government agencies for work under the responsibility of the Honolulu Engineer District. The Budget Officer acts as accepting officer for the District on all funds received for reimbursable work. Ensures

appropriateness and propriety of funds provided and participates in review of unliquidated and unobligated balances.

g. Receives and controls all Funding Request Reviews (FRR) and Funding Authorization Documents issued by HQUSACE through the Program Budget Accounting System (PBAS) for all direct funded appropriations; produces/reconciles month-end reports for Honolulu, Japan and the Far East; assigns funding account structure; and distributes Funding Authorization Documents to appropriate offices. Notifies issuer of excess funds or need for additional funds.

h. Develops, coordinates, and submits the Operation and Maintenance, Army (O&M, A) Appropriation Command Budget Estimate and the Resource Management Update for the District. Analyzes status of O&M, A accounts during budget execution.

i. Funds Management.

(1) Performs fiscal review of, and processes, Military and Civil Works fund requests from operating elements. Exercises fiscal control over military directives, civil work allowance authorizations, and fund restrictions. Participates in District funds management functions by ensuring appropriateness (time and purpose) of funds usage. Coordinates with Finance and Accounting Branch and technical elements on availability and applicability of funds cited.

(2) Interprets civil budget directives requiring fiscal actions with participation from Programs and Project Management (PPM) and the technical divisions to review and revise, as necessary, fiscal supporting data for Civil Works budgets. Submits RM's supporting data for the Civil Automated Budget.

(3) Performs fiscal review of, and processes, civil fund adjustments and apportionment actions in coordination with PPM, and maintains fiscal control over civil work allowances.

j. Develops, coordinates, and executes the Plant Replacement and Improvement Program (PRIP) and other Productivity Capital Investment Programs (PCIP).

k. Develops guidelines for preparation and review of inter/intra agency support agreements. Reviews all agreements and provides guidance on financial requirements.

l. Identifies cases for the Civilian Injury and Illness Compensation (CIIC) reports by appropriation. Provides required payments with documentation for the military funded cases. Provides projections for budgeting and planning purposes.

m. Reviews, monitors, and provides adjustments to civil funded military officers' salaries for budgeting and payment purposes.

n. Develops, coordinates, and provides District data for the USACE Integrated Program Analysis and Evaluation (UIPA&E), Cost of Doing Business (CODB), and analysis of District General and Administrative (G&A) overhead and manpower utilization for Command Management Reviews (CMRs).

o. Supervises the development, coordination, and execution of the District's manpower management programs IAW DA, USACE, and Division policies. Advises the Commander, staff, and operating officials on manpower management and administration.

p. Continuously reviews manpower resources and utilization, developing and recommending improvements to the Commander, staff, and operating elements. Proposes, coordinates, and effects manpower adjustments resulting from changes in personnel authorizations, workload, and funds. Analyzes operating officials' manpower requests by considering the approved financial program, workload trends, efficient utilization, and manpower surveys. Recommends appropriate adjustments. Assists organizational elements in preparing manpower justifications.

q. Reviews resource guidance received from higher authority. Recommends and coordinates necessary internal adjustments in authorizations and issues manpower voucher. Evaluates interim requests for adjustments in internal manpower authorizations; effects appropriate adjustments within available resources; prepares and submits requests with justification to higher authority for increases in vouchered authorization.

r. Reviews, develops, coordinates, and executes the District's high-grade program.

s. Coordinates preparation of both the proposed Table of Distribution and Allowances (TDA) and the Mobilization Table of Distribution and Allowances (MOBTDA), and submits required data to higher authority for approval.

t. Evaluates the application of standards and staffing guides against manpower requirements and actual manpower utilization.

u. Maintains appropriate military and civilian manpower controls by Army management structure and Civil Works appropriations for requirements, authorizations and strengths. Prepares manpower data and projections for submission to higher authority.

v. Oversees administration of the Officer Distribution Plan, providing justification to higher authority for all military officer positions.

w. Develops manpower data and prepares military and civilian strength reports and manpower utilization reports for submission to the Division.

x. Develops, coordinates, and analyzes the Corps of Engineers Resource and Military Manpower System (CERAMMS) and the civilian force configuration (FORCON) annual data call submission to the Division.

y. Develops, maintains, and distributes official organization charts which consist of the directory and position charts, as required by ER 10-1-40 or other authority.

z. Performs Internal Management Control Process functions prescribed in AR 11-2.

aa. Prepares Budget and Manpower CMR data for POH, POJ, POF, and POA.

3. FINANCE AND ACCOUNTING BRANCH.

Office of the Chief. Certifies both military and civil funds (the Finance and Accounting Officer is delegated authority from the Commander for funds certification). Makes payment on certified vouchers submitted by the F&A Branch (as Disbursing Officer).

a. Oversees, directs, and controls the updating/implementation of DA/USACE standard financial information systems (COBRA, COEMIS, CEFMS, CARS, IATS, VIMS, CAPS, FCS) for the Districts.

b. Audits reviews of Civil Works disbursement vouchers and reports the findings and recommendations to POD.

c. Coordinates, analyzes, and prepares responses on Cost Efficiency Factor measurements, Cost of Doing Business matrix, Total Labor Multiplier, and USACE Five Year Integrated Program Analysis and Evaluation Report to POD.

d. Certifies both Military and Civil funds (the Finance and Accounting Officer is delegated authority by the Commander for funds certification). Makes payment on certified vouchers submitted by the F&A Branch (as Disbursing Officer).

e. Disburses both Military and Civil funds for the Honolulu Engineer District (POH), Japan Engineer District (POJ) and the Far East Engineer District, Korea (POF). This includes the purchase of foreign currency. Disbursements consists of U.S. Dollars, Japanese Yen, and Korean Won.

f. Manages by recording and reporting the total operational accounting program for the Honolulu Engineer District (POH), Japan Engineer District (POJ) and the Far East Engineer District, Korea (POF). Serves as principal Finance and Accounting advisor to the Finance and Accounting offices of Honolulu, Japan, and the Far East.

(1) Exercises supervision over all accounting activities to assure adequate control of funds, proper recording of costs, payment of amounts owed by the government, collections of receivables, and reporting to meet the needs of the Districts in Honolulu, Alaska, Japan, and the Far East, DFAS, and higher headquarters.

(2) Develops, coordinates, and issues finance and accounting policy, travel policy, and other fiscal policy based on higher headquarters regulations, policies, manuals, etc. to include cost sharing policies and procedures for moneys received from foreign governments (Republic of Korea and Government of Japan) for all Districts.

(3) Exercises supervision of the Regional Finance Center and operation of the Finance and Accounting (F&A) subsystem of the Corps of Engineers Financial Management System (CEFMS) for all activities and elements of the Honolulu, Alaska, Japan, and Far East Districts. Provides technical advice and assistance. Monitors use and maintains control as necessary to assure the integrity of the database and user products.

g. Develops, coordinates, and disseminates foreign currency guidance and procedures relating to currency fluctuation, foreign currency accounting, and the central management account (CMA).

h. Performs periodic inspections, on a fee-for-service basis, of the Alaska, Japan, and Far East Districts to determine adequacy and effectiveness of Finance and Accounting procedures, policies, and operations, and assesses the fiscal integrity program, plans, and initiatives of the Districts.

i. Oversees the District's Quality Assurance (QA) program/function as follows:

(1) Administers the QA Program within the F&A Branch to ensure that internal Finance and Accounting operations fulfill requirements of the Districts, USACE, and DFAS-IN.

(2) Performs District site visits, on a fee-for-service basis, to Alaska, Japan, and the Far East to assess areas associated with the centralized Finance and Accounting operations.

(3) Helps identify problem areas, clarify procedures, and determine activities responsible for corrective action.

(4) Administers the Management Control Process for the District and provides guidance, tasking, and information to managers. Coordinates the preparation of the District Commander's annual Statement of Assurance on management controls.

(5) Prepares and submits the CSCOA-67 Monthly Operations Report to DFAS-IN and the USACE Finance Center.

(6) Performs financial reviews to ensure compliance with the requirements of the Chief Financial Officer (CFO) Act audit issues and coordinates actions with the Internal Review Office.

j. Prepares and coordinates all F&A CMR data for POH, POJ, POF and POA. Also provides Division F&A CMR input.

k. Accounts Payable. Prepares, examines, records, and/or certifies all vouchers for payment (to include commercial accounts and travel payments) for the F&AO. Processes TDY advances and settlements for POH, POJ, and POF. Responsibilities include:

(1) Reviews entitlement of the payee to the proceeds of the voucher and the legality of the payment.

(2) Computes and verifies the amount due payee.

(3) Computes and deducts from payment vouchers amounts due to the U.S. Government.

(4) Monitors vouchers to ensure payment within established guidelines of the Prompt Payment Act (i.e., pay within discount period and before interest penalty payments accrue).

(5) Prepares and inputs to the Corps of Engineers Financial Management System (CEFMS) transactions related to Government Bills of Lading (GBLs) and other travel related payments.

(6) Maintains payment records as prescribed by higher headquarters and other authorities.

(7) Monitors the interface between CEFMS and the Integrated Automated Travel System (IATS) for all travel voucher payments.

(8) Submits certified vouchers and properly assembled documentation to the Finance and Accounting Officer for payment in a timely manner.

(9) Prepares quarterly Prompt Payment Act Report for Civil, Military, and Revolving Fund disbursements.

(10) Prepares quarterly Federal Tax returns for PCS travel.

(11) Prepares monthly State Tax return for PCS travel.

(12) Maintains suspense file on outstanding travel advances and prepares monthly report for F&A on status of outstanding travel advances. Balances monthly travel advance report with the Disbursing Officer (D.O.) 816 general ledger account. Sends follow-up notices to travelers with outstanding travel advances as appropriate.

(13) Analyzes and documents system deficiencies and programming problems and coordinates changes to be made with the Division, USACE, Defense Finance and Accounting Service - Indianapolis Center (DFAS-IN), and other Corps of Engineers finance offices.

(14) Participates in the Quality Assurance (QA) program under the direction of the Chief, Finance and Accounting Branch, to include providing F&AO with information on the accounts payable portion of the DFAS CSCOA 67 fiscal reporting data monthly.

(15) Develops and updates financial management documents such as the RMO Handbook, Tips for TDY Travelers, and Travel Bulletins.

I. Military Accounting.

(1) Serves as Regional Finance Center for the Honolulu, Japan, and Far East Districts in accordance with the Memorandum of Understanding (MOU) between POH, POJ, and POF. Exercises supervision over centralized military accounting activities. Interprets and administers accounting requirements, implements regulations and procedures thereof, and furnishes technical advice and assistance as required.

(2) Prepares, reviews, reconciles, and analyzes military accounting reports for POH, POJ, and POF for submittal to higher authority, including reporting problems associated with foreign currency. Prepares and develops required internal management reports.

(3) Performs review and analysis of military project accounts and evaluates account balances, trends and conditions thereof, to provide guidance to operating officials. Advises program managers of cost effectiveness of current programs and provides accounting data and support to budget and program managers for preparation of budgetary and program data.

(4) Serves as the focal point to control military funds and prevent violations of 31 USC 1517 (The Anti-Deficiency Act). Certifies propriety and availability of funds prior to issuance of obligating documents. Implements accounting procedures to assure the adequacy of the funds control system for military accounting.

(5) Prepares, reviews, and processes reimbursable bills for POH, POJ, and POF. Reconcile bills; maintain and reconcile outstanding accounts receivables; follow up on delinquent receivables as required by the Army Debt Management Program, prepare financial closeout of customer orders; and prepare, maintain, and review bills for outgrant leases.

(6) Performs the following accounting operating functions:

(a) Conducts the trimester joint review of Unliquidated Obligations for military appropriations.

(b) Reviews, validates, and processes cost transfers.

(c) Processes government order acceptance, government order bills, and government training bills for military appropriations.

(d) Processes transfer of the Construction in Progress (CIP) asset general ledgers to Work in Progress. Conducts annual review of the CIP accounts and makes appropriate adjustments.

(e) Reconciles S&A placement and expenses and makes appropriate adjustments.

(f) Processes transactions by others (TBO) for POH, POJ, and POF.

(g) Participates in the QA program under the direction of Chief, F&A Branch.

m. Revolving Fund and Civil Works Accounting.

(1) Serves as Regional Finance Center for Honolulu, Japan, and Far East Districts in accordance with the Memorandum of Understanding (MOU) between POH, POJ, and POF. Exercises supervision over Revolving Fund/Civil Works (RF/CW) accounting activities. Interprets and administers accounting requirements and implements regulations and procedures thereof; furnishes technical advice and assistance, as required.

(2) Prepares, reviews, reconciles, and analyzes all RF/CW accounting reports for POH, POJ, and POF for submittal to higher authority. Develops and prepares required internal management reports.

(3) Performs the following accounting functions:

(a) Determines and coordinates appropriate basis or methods to be used for distributing RF costs to projects or other activities.

(b) Prepares RF nominal balance reports for POH, POJ, and POF. Analyzes RF account balances and, where needed, recommends appropriate corrective action.

(c) Reviews and recommends effective time rates for labor cost distribution purposes, including quarterly analyses of the status of the accrued leave and government contribution accounts.

(d) Performs review and analysis of plant equipment and facility accounts, and evaluates expenses, income, balances, and predetermined operating rates. Recommends or institutes appropriate rate changes where necessary.

(e) Computes and prepares depreciation and plant replacement increment schedules and insurance charges.

(4) Controls RF cash and assures solvency of the fund by diligent execution of the functions cited above. Prepares recommendations and justifications for submission to higher authority, requesting additional cash or reporting surplus cash for withdrawal.

(5) Prepares accounting input relative to RF/CW activities including TBO, payroll, government bills, government order acceptance, and labor cost adjustments.

(6) Maintains funds control of reimbursable orders financed by RF covering work performed for other Corps of Engineers (CE) offices, federal, state and local agencies, and private citizens. Assures that such orders are properly documented prior to initiation of work; work is completed as scheduled within authorized monetary limits, and billing is promptly accomplished.

(7) Participates in the QA Program under the direction of Chief, F&A Branch.

(8) Performs review and analysis of CW project accounts and evaluates account balances, trends and conditions thereof, to provide guidance to operating officials. Advises program managers of cost effectiveness of current programs. Provides accounting data and support to budget and program managers for preparation of budgetary and program data.

(9) Serves as the focal point to control CW funds and prevent violations of 31 USC 1517 (The Anti-Deficiency Act). Certifies propriety and availability of funds prior to issuance of obligation documents to contractor or vendor. Implements accounting procedures to assure adequacy of funds control for RF/CW accounting.

(10) Prepares, reviews, and processes reimbursable bills for POH, POF, and POJ. Maintains and reconciles outstanding accounts receivables, and follows up on delinquent receivables as required by the Army Debt Management Program (Accounts Receivable).

n. Disbursing. Serves as the Regional Disbursing office for dollar payments, to include overseas foreign currency, for the Honolulu, Japan, and Far East Engineer Districts. The Disbursing Officer makes payments on certified vouchers submitted to the Regional Finance Center for Honolulu, Japan, and the Far East. Receives and deposits all collections presented which are required by appropriate regulation to be deposited with the F&AO.

(1) Receives and maintains custody over all negotiable instruments for which the F&AO is accountable.

(2) Deposits all collections to a Federal Reserve or other designated depository.

(3) Processes payments of certified vouchers received from the Accounting Sections. This includes certified payments in dollars and foreign currency for the Districts in Japan and Korea.

(4) Maintains registers of receipts and disbursements as prescribed by accounting manuals.

(5) Submits all required documents to other sections within F&A Branch for development of accounting data and reports.

(6) Prepares and submits various disbursing reports such as Statement of Accountability, Statement of Transactions, and Check Issue Report for POF, POH, POJ, and POD. Also transmits Check Issue Reports via CEEMIS. Prepares quarterly and yearly reports as required.

(7) Compiles monthly disbursement and collection totals for F&A sections to use in preparation and reconciliation of monthly accounting reports.

(8) Prepares and inputs CEFMS transactions for all collections and deposits.

(9) Provides safekeeping and requisition of blank U. S. Treasury checks and foreign currency checks for the F&AO.

(10) Provides backup documentation to accompany each collection transaction. Creates and/or provides backup documentation to accompany each disbursement check.

(11) Provides distribution of checks through various means such as express mail, first class mail, pick-up, or wire transfers.

(12) Processes claims for recertified checks.

o. Systems Management.

(1) Performs systems analyses for financial management activities to include development, modification, and utilization of Automatic Data Processing (ADP)

applications. Analyzes and determines the impact of automated program changes on finance and accounting operations and technical financial management operations. Coordinates implementation of changes with affected elements.

(2) Analyzes and documents ADP system deficiencies and programming problems. Sends required documentation to USACE after review and coordination by Directorate of Information Management (DIM).

(3) Supplements ADP applications training by providing RMO personnel with instructions on new or changed programs or applications. Prepares Standing Operating Procedures (SOPs) to promote effective and efficient utilization of computer resources.

(4) Provides functional financial expertise and knowledge for developing and modifying program specifications/applications. Reviews programming requests (relating to financial matters) from other organizations forwarded to Information Management.

(5) Identifies and resolves System Control Languages (SCL) problems, Oracle queries, and other system related technical problems. Coordinates technical issues with DIM staff regarding file sizes, parameters, configurations, and other technical system activities.

(6) Develops and maintains financial management programs for the Districts, such as Cost vs. Budget System, Cost and Performance Program, etc. Provides system support for other Corps and non-Corps standardized systems.

(7) Recommends, reviews, and prepares justification necessary to accomplish Federal Information Processing (FIP) requirements for the procurement of hardware and software for the Resource Management Office.

(8) Maintains knowledge of technical improvements in the computer industry to upgrade hardware and software to promote new technology, and to enhance performance of the Local Area Network (LAN) for RMO. Maintains computer hardware and software property inventory and accountability for RMO.

(9) Responsible for ensuring that finance applications and processes do not jeopardize the fiscal integrity of accounting information and data of the organization.

(10) Develops and updates financial management documents such as RMO Handbook, Tips for TDY Travelers, Finance and Accounting Memorandum of Understanding, and Accounting and Travel Policy Bulletins.

(11) Performs payroll support (Customer Service Representative - CSR) and services for the Division and POH.

4. MANAGEMENT ANALYSIS BRANCH.

Provides the District Commander and elements of the District with a comprehensive management analysis capability. Also provides Management Analysis services to the Division on a 'buy-back' basis. Performs the following specific functions at both the Division and District level:

a. Administers these programs:

(1) Commercial Activities (CA) Program. Accomplishes all phases of the CA program within the District and provides Division oversight to all four districts. Conducts annual/periodic inventories for Civil and Military activities, prepares study packages, performs studies, and prepares bid packages and reports.

(2) District Committee Management Program. Provides advice for and administers the program.

(3) Army Ideas for Excellence (AIEP) Program. Receives suggestions, makes appropriate distribution, tracks status and completion of suggestions, and reports results to higher headquarters.

(4) Comptroller Career (CP-11) and Manpower Career (CP-26) Programs. Administers the programs for the Division and District, maintains a roster of current careerists, provides career information, assists careerists in preparing ACCES packages, and coordinates activities with the Division or Headquarters.

(5) Army Performance Improvement Criteria Program (APIC). Assists the Commander or his designee in administering the District APIC Program, formulating the annual program objectives and supporting budget, and providing oversight of the day-to-day activities. Coordinates all activities between the APIC committee and supporting teams.

(6) Government Performance and Results Act (GPRA) and National Performance Review (NPR). Plans, establishes, and implements GPRA and NPR initiatives.

b. Conducts studies to design and improve management systems and develops solutions to problems involving missions, functions, policies, organization, workload, resources, procedures, and methods.

c. Reviews, evaluates, and recommends actions on existing missions, organizational structures, assignments of functions, and on proposed changes and reorganizations, as requested by POD and the four districts. Reviews requests for deviation from prescribed organizations and functions. Recommends organizational actions based on analysis of workload, functional alignment, staffing, and related factors. Develops organizational plans for long and short-range periods, as required.

d. Identifies and disseminates new and improved techniques for analyses; provides guidance and assistance to all elements in the use of these techniques.

e. Develops, implements, and administers management and productivity improvement programs.

f. Performs analyses of organizational performance and assists the District Commander in the development and monitoring of Honolulu District's goals in conjunction with the District's leadership efforts.

g. Administers the Command Management Review (CMR) and Consolidated Command Guidance (CCG) by coordinating actions with staff elements, issuing guidance, and developing briefing materials for the Division and District Commanders' response to Division and/or Headquarters.

h. Coordinates data input and monitors actions for USACE Command Visits/Inspections. Prepares necessary correspondence and accumulates, prepares, and makes available all statistical and information-type data, as requested. Coordinates Division and District aspects of the Division's Organizational Inspection Program.

i. Maintains and publishes current functional statements for the Division and District Organization and Functions (O&F) Regulations.

j. Assists the Deputy Resource Manager in coordinating RMO training requirements and quotas with the responsible agencies/entities. Arranges for on-site training, as appropriate.